

REPUBLIC OF THE PHILIPPINES
Province of Bohol
Municipality of Jagna
PRE CLOSING TRIAL BALANCE
SPECIAL EDUCATION FUND
AS OF MARCH 31, 2011
CODE : 200

LGU CODE: 07-151-27

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank - Local Currency, Current Account	111	1,584,639.06	
Special Education Tax Receivable	128	804,294.10	
Due from Other Funds	144	76,865.60	
Advances to Officers & Employees	148	895.00	
Other Receivables	149	33,515.01	
Office Buildings	211	70,049.65	
School Buildings	212	115,557.05	
Other Structures	215	164,508.75	
Office Equipment	221	247,114.00	
Furniture & Fixtures	222	51,200.00	
IT Equipment and Software	223	56,000.00	
Sports Equipment	235	9,029.00	
Construction in Progress - Agency Assets	264	130,777.00	
Accumulated Dep- Office Buildings	311		39,402.90
Accumulated Dep- School Buildings	312		43,265.79
Accumulated Dep- Other Structures	315		73,692.37
Accumulated Dep- Office Equipment	321		94,862.78
Accum. Dep- Furniture and Fixtures	322		42,222.50
Accum. Dep. - IT Equipment	323		28,850.01
Due to BIR	412		397.83
Due to LGU's	418		206,366.02
Deferred Special Education Tax Income	452		804,294.10
Government Equity	501		1,561,531.42
Special Education Tax	591		621,167.73
Interest Income	664		6,202.90
Prior Years ' Adjustments	684		3,382.00
Salaries and Wages - Casual	705	9,000.00	
Travelling Expenses-Local	751	388.00	
Office Supplies Expenses	755	3,125.00	
Telephone Expenses-Landline	772	2,590.00	
Internet Expenses	774	2,753.64	
Repairs and Maintenance - School Buildings	812	4,000.00	
Donations	878	134,520.00	
Taxes,Duties,and Licenses	891	1,240.58	
Depreciation - Office Buildings	911	1,576.08	
Depreciation - School Buildings	912	3,635.01	
Depreciation - Office Equipment	921	13,776.81	
Depreciation - Furniture and Fixtures	922	2,079.00	
Depreciation - IT Equipment	923	2,510.01	
T O T A L		3,525,638.35	3,525,638.35

Certified Correct:

ZENaida A. GALORIO
Municipal Accountant